

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types**

For the Year Ended December 31, 2015

	General	Special Revenue	Debt Service	Captial Projects	Permanent	Totals (Memorandum Only)
Cash Receipts						
Property and Other Local Taxes	\$975,219	\$7,622,747	\$0	\$0	\$0	\$8,597,966
Charges for Services	0	579,019	0	0	0	579,019
Licenses, Permits and Fees	217,452	89,589	0	0	0	307,041
Fines and Forfeitures	18,119	255	0	0	0	18,374
Intergovernmental	346,866	771,281	0	0	0	1,118,147
Special Assessments	0	182,863	0	0	0	182,863
Earnings on Investments	87,623	1,925	0	0	0	89,548
Miscellaneous	35,927	190,761	0	0	0	226,688
<i>Total Cash Receipts</i>	<u>1,681,206</u>	<u>9,438,440</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,119,646</u>
Cash Disbursements						
Current:						
General Government	763,957	932	0	0	0	764,889
Public Safety	798	8,466,001	0	0	0	8,466,799
Public Works	4,903	1,086,677	0	0	0	1,091,580
Health	9,505	0	0	0	0	9,505
Human Services	0	0	0	0	0	0
Conservation-Recreation	429,657	0	0	0	0	429,657
Other	0	0	0	0	0	0
Capital Outlay	0	163,771	0	0	0	163,771
Debt Service:						
Principal Retirement	71,374	0	0	0	0	71,374
Interest and Fiscal Charges	0	0	0	0	0	0
<i>Total Cash Disbursements</i>	<u>1,280,194</u>	<u>9,717,381</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,997,575</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>401,012</u>	<u>(278,941)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>122,071</u>
Other Financing Receipts (Disbursements)						
Sale of Bonds	0	0	0	0	0	0
Sale of Notes	0	0	0	0	0	0
Other Debt Proceeds	0	0	0	0	0	0
Premium and Accrued Interest on Debt	0	0	0	0	0	0
Discount on Debt	0	0	0	0	0	0
Sale of Capital Assets	0	0	0	0	0	0
Transfers In	0	57,819	0	0	0	57,819
Transfers Out	(57,818)	0	0	0	0	(57,818)
Advances In	0	0	0	0	0	0
Advances Out	0	0	0	0	0	0

These financial statements have not been subjected to an audit or review or compilation engagement, and no assurance is provided on them.

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types**

For the Year Ended December 31, 2015

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
Other Financing Sources	0	0	0	0	0	0
Other Financing Uses	0	0	0	0	0	0
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(57,818)</u>	<u>57,819</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>
Special Item	0	0	0	0	0	0
Extraordinary Item	0	0	0	0	0	0
<i>Net Change in Fund Cash Balances</i>	<u>343,194</u>	<u>(221,122)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>122,072</u>
<i>Fund Cash Balances, January 1</i>	<u>1,068,641</u>	<u>11,366,554</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,435,195</u>
Fund Cash Balances, December 31						
Nonspendable	0	0	0	0	0	0
Restricted	0	11,145,432	0	0	0	11,145,432
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned (Deficit)	1,411,835	0	0	0	0	1,411,835
<i>Fund Cash Balances, December 31</i>	<u>\$1,411,835</u>	<u>\$11,145,432</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$12,557,267</u>

**Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Governmental Fund Types**

For the Year Ended December 31, 2015

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Totals (Memorandum Only)</u>
GASB 54 Worksheet/Note Disclosure						
<i>Net Change in Fund Cash Balances</i>	\$343,194	(\$221,122)	\$0	\$0	\$0	\$122,072
<i>Fund Cash Balances, January 1</i>	1,068,641	11,366,554	0	0	0	12,435,195
<i>Fund Cash Balances, December 31</i>	<u>\$1,411,835</u>	<u>\$11,145,432</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$12,557,267</u>
Fund Balances						
Amounts identified as:						
Nonspendable						
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restricted for:						
computer upgrades	\$0	\$0	\$0	\$0	\$0	\$0
Drug and Alcohol Education and Enforcement	0	5,032	0	0	0	5,032
Emergency Medical Services	0	970,401	0	0	0	970,401
employee vending machine	0	2,052	0	0	0	2,052
Fire Operations	0	5,848,447	0	0	0	5,848,447
park enhancements	0	2,720	0	0	0	2,720
police education	0	0	0	0	0	0
Police Operations	0	3,702,961	0	0	0	3,702,961
Recreation Programs	0	0	0	0	0	0
Road and Bridge Maintenance and Improvements	0	544,357	0	0	0	544,357
Street Lighting Districts	0	69,462	0	0	0	69,462
<i>Total Restricted</i>	<u>0</u>	<u>11,145,432</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,145,432</u>
Committed to:						
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Assigned to:						
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Unassigned</i>	1,411,835	0	0	0	0	1,411,835
<i>Total Fund Cash Balances, December 31</i>	<u>\$1,411,835</u>	<u>\$11,145,432</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$12,557,267</u>